



Provincial Funding for Social Services in Peel Region



Project Team

- Lead Researcher: Thomas McManus, Principal Associate, Blueprint
- Editor: Spencer Gordon, Principal Associate, Blueprint

External Reviewers

- Sean Meagher, Coordinator, Metamorphosis Network
- Arvind Krishendeholl, Manager, Settlement Services, Indus Community Services

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Executive Summary

This study was commissioned by the Metamorphosis Network, which represents over 100 nonprofit organizations in the Region of Peel. It investigates the possibility that social services delivered in Peel Region are underfunded by the Province of Ontario. The research examines provincial funding to all municipalities in the area (Peel Region, Mississauga, Brampton and Caledon), the major school boards and nonprofit community service providers. It compares funding received in the municipalities against that received in other jurisdictions. It is intended to provide a fully documented, transparently researched, and cautiously interpreted account of the current state of social services funding in Peel Region.

Key Findings

This study finds that residents of Peel Region receive less provincial funding for municipal and social services than the average resident of Ontario municipalities. Zooming in on the province’s largest municipalities, we find that the gap persists. The available data about the consequences of that gap suggest that the nonprofit sector is growing less financially sustainable, and that municipal taxpayers are increasingly burdened with the costs of social services.

The Funding Gap

The data indicate that provincial government provides residents of the Region an average of \$578 less, annually, per person, for municipal and social services overall, than the average resident of Ontario municipalities receives, and that the cumulative gap in funding is over \$868 million per year. The gap—summarized in Table 1—is apparent in all major funding channels.

Table 1: Provincial Funding Gaps for Services in Peel Region (2015–2022 Average, 2022 Constant Dollars)

Channel	Per Capita Gap	Annualized Total Gap
Municipal Services (Core)	-\$59	-\$86,821,103
Municipal Services (Social)	-\$145	-\$214,898,278
Nonprofit Services (General Assistance and Community Support)	-\$258	-\$390,474,392
Local Health Integration Networks (LHINs)	-\$65	-\$97,210,748
Public School Boards	-\$37	-\$56,677,483
Roman Catholic Separate School Boards	-\$15	-\$22,386,374
Total	-\$578¹	-\$868,468,378

Key Comparators

When compared with its closest peers—the seven other municipalities in Ontario with populations over 500,000: Toronto, Ottawa, Hamilton, York, Durham, Waterloo and Halton—funding in Peel is persistently low. In the most recent year of data available Peel finishes dead last among comparators for municipal social service funding, nonprofit community service funding, and LHIN community health funding. In 2023-24, it ranked below average for school board funding.

Consequences

Our analysis indicates that municipal contributions to municipal social services from property taxes and user fees in Peel Region Municipalities have increased \$138 from \$605 per-capita in 2015 to \$743 per-capita in 2022, after adjusting for inflation. We also find that nonprofits in the Region grew less financially sustainable between 2021 and 2023, and that over the same time period, fewer of them were able to rely on provincial support as their primary source of funding.

¹ The total gap may not equal the sum of the individual gaps due to rounding.



Contents

Introduction	5
Research Questions	5
In This Report	5
Background	6
Context	6
Existing Literature	6
Definitions	7
Data Sources	7
Funding Analysis	9
Deriving the Gaps	9
Combined Gap	12
Trends over Time	14
Key Comparators	15
Outcomes	17
Self-reported Nonprofit Sector Financial Health	17
Municipal Contributions	18
Discussion	19
Evidence of the Funding Gap	19
Consequences of the Funding Gap	19
Limitations	20
Recommendations for Further Research	20
Appendix A: Methodology	21
Software	21
Preparing FIR Data	21
Preparing School Board Finance Reports	26
Preparing 2021 T3010 Data	28
Processing LHIN Summary Reports	30
References	31



Introduction

This report is the result of a study commissioned by the Metamorphosis Network to investigate the possibility that social services delivered in Peel Region are underfunded by the Province of Ontario. It is intended to provide an exhaustively documented, transparently researched, and cautiously interpreted account of the current state of social services funding in Peel Region.

Research Questions

The study is guided by two primary research questions:

Are social services in Peel Region Municipalities underfunded by the Provincial Government, and if so, to what extent?

- How much support do Peel Region’s municipalities, English-language school boards, and service-providing nonprofits receive from the province?
- How does that support compare to the average across all Ontario municipalities?
- How does it compare to the support received by other large municipalities in the province?
- How much funding would Peel Region receive if it were funded at the provincial average level?

What do we know about the current state of social services in Peel Region?

- What have nonprofit organizations in Peel Region reported about their current and future financial health?
- What burden do municipal taxpayers in Peel Region bear for the funding of social services?

In This Report

Background

To clarify the motivation for this work, we provide a brief overview of the literature, journalism, and public discourse that has led us to believe the question of Peel’s underfunding is worth investigating.

Funding Analysis

To investigate the possible funding gap, we highlight key trends in provincial support for social services in Peel, and compare them to the average across all Ontario municipalities, and to the other large municipalities in the province.

Outcomes

To identify the possible consequences of the insights surfaced in our funding analysis, we examine trends in municipal taxpayer contributions to social services and responses to the Ontario Nonprofit Network’s State-of-the-Sector Survey ([Ontario Nonprofit Network, 2023a](#)).

Discussion

To position our findings with respect to relevant policy and advocacy efforts, we synthesize the results of our analysis, clarify their limitations, discuss their implications, and suggest areas for further research.

Appendix A: Methodology

This appendix provides a detailed accounting of the data sources, methods, and assumptions used in the report. All of the data used in this report are publicly available, and the methodology is designed to be transparent enough to be replicated, critiqued, improved upon, or extended by other researchers.





Background

This section provides a brief overview of the literature, journalism, and public discourse that has raised concerns about underfunding in the Region. It also includes a glossary of key terms that will be used throughout the report to ensure clarity and consistency of interpretation.

Context

Transition Planning

Peel Region's planned dissolution has created an opportunity to consider structural changes to the municipalities. Bill 112 triggered extensive analysis about the funding of services and highlighted the need for a deeper analysis of the effectiveness and equity of funding. While the bill was ultimately withdrawn, the questions it raised about Peel's funding remain relevant.

COVID-19

As it has in many other areas, COVID-19 has increased cost pressures on social services in Peel Region and other Ontario municipalities. This is especially true in areas like public health, paramedic services, and long-term care, but it is also true in areas like social assistance, childcare, and housing. The existence of those pressures across Ontario increases the importance of understanding the funding situation in the municipalities of Peel relative to that in other municipalities.

Housing Affordability

With few exceptions, housing across Ontario becomes less affordable every year. This is especially true in areas surrounding Toronto like Mississauga, Brampton, and Caledon. Social services are a key part of the solution to this crisis but they require deep and intensive funding to be effective.

Diversity and Immigration

Peel is one of the most diverse regions in Canada. According to the 2021 census, 69% of Peel residents are racialized, more than twice the level of Ontario as a whole (34%). 52% of Peel residents are immigrants to Canada, compared to 30% in Ontario. Of those, 14% arrived in Canada in the five years prior to the census. This diversity shapes the social services environment in Peel.

Existing Literature

The existing literature on Peel's underfunding often reflects local efforts to advocate for additional funding from the province. These documents or news articles tend to focus on two points:

1. Peel's current level of social service delivery is insufficient to meet the needs of its residents.
2. The region's current level of service provision is unsustainable under current funding.

The literature does not, however, provide a detailed comparison of Peel's funding situation to that of other municipalities in the province, leaving the question of whether Peel's funding is *unfair* or *inequitable* to this report.

Advocacy from the Region of Peel

Peel Region's submission to the 2023 Association of Municipalities of Ontario Conference, titled *Peel Region's Advocacy Priorities*, claims that "for years, Peel Region has faced chronic underfunding of [provincially mandated services] which has placed an unfair burden on property taxpayers" ([Peel Region, 2023](#)). The submission emphasizes public health, subsidized housing, paramedics, and seniors' supports as areas where the costs borne by the Region have increased substantially without a corresponding increase in funding from the province. This growing gap has come in conjunction with Bill 23 ([The Hon. S. Clark, Minister of Municipal Affairs and Housing, 2022](#)), which simultaneously demands more investment in infrastructure while imposing stricter limits on revenue generation through development charges.

The report makes a compelling argument that Peel Region will be unable to maintain its current level of service provision under the provincial funding status quo. It further makes the case that the Region's current level of service provision is insufficient to meet the needs of its residents. This demonstrates that Peel's funding situation



is *unsustainable*, but not necessarily that it is *inequitable*, as that would require a comparison to other municipalities that the report does not provide.

News Coverage

In a 2023 article published in *The Pointer*, Rachel Morgan reports on the Region’s advocacy efforts around the underfunding of Peel Public Health (Morgan, 2023). In it, the author reproduces a figure from a 2013 review of Public Health Unit (PHU) funding that shows Peel receiving the lowest per-capita funding of any PHU in the province. This analysis does suggest that the Region could be receiving less than an equitable allocation of provincial funding, but it lacks the detail necessary to make a definitive case, and the currency necessary to construct policy recommendations.

Definitions

Municipal Tier

Ontario municipalities can be classified into one of three tiers (Government of Ontario, 2024):

- **upper-tier** municipalities, which provide regional services to the lower-tier municipalities within their boundaries;
- **lower-tier** municipalities, which provide local services to residents; and
- **single-tier** municipalities, which provide all municipal services.

Peel Region Municipalities

In the analysis that follows, we combine data about upper-tier municipalities with the data about the lower-tier municipalities they serve. When we refer to the aggregate of an upper-tier and its lower-tier municipalities, we use the construction “[Upper-tier name] Municipalities” (e.g. “Peel Region Municipalities”, to refer to the aggregate of Brampton, Caledon, Mississauga, and the Region of Peel itself).

Local Health Integration Network (LHIN)

Local Health Integration Networks were established in 2007 to coordinate—at a regional level—the local health services delivery systems in Ontario (Komal Bhasin, 2007). In 2021, the LHIN system was moved under the umbrella of Ontario Health, and renamed Home and Community Care Support Services to reflect its shift to the more specific mandate of coordinating home healthcare

and community support services (Ontario Ministry of Health, n.d.).

Social Services

The term ‘social services’ refers to a broad category of programs and services provided for the benefit of the community. It includes services like housing, public health, childcare, and social assistance. Services provided by large institutions like hospitals, universities, and long-term care facilities have been excluded from this analysis as they are not specifically circumscribed by clear municipal boundaries.

Per Capita

A regional quantity divided by the Region’s total population. In this report, we use per-capita expenses and provincial contributions to compare total spending between municipalities with different populations.

Data Sources

Financial Information Return (FIR)

The FIR is the primary source of data on municipal finances in Ontario (Ontario Ministry of Municipal Affairs and Housing, 2017). It includes detailed information on the revenues, expenditures, assets, and liabilities of each municipality in the province. The FIR is submitted annually by each municipality to the province, and is available to the public through the Ontario Open Data Portal. For each municipality, the FIR consolidates financial information from all of the municipality’s departments, boards, and commissions, along with the other entities that serve its residents. Of particular relevance to this study, the list of other entities consolidated in the FIR includes Public Health Units (PHUs) and District Social Services Administration Boards (DSSABs), while it excludes school boards and LHINs.

We use the FIR to compare provincial funding for social services across Ontario municipalities. There is precedent for using the FIR to analyze municipal funding of social services. For example, in a 2020 report for *Ontario 360*, Eidelman and others use the FIR to break down the structure of funding by service and payer (Eidelman et al., 2020). In the report, the authors identify the province, the federal government, and the municipality as the three main sources of funding for municipally delivered services. Notably, while the report alludes to future work that will compare funding across



municipalities, it neither contains that work nor cites another source that does.

T3010 Returns for Registered Charities

The T3010 is a form that registered charities in Canada must submit to the Canada Revenue Agency (CRA) each year ([Canada Revenue Agency, 2021a](#)). For each registered charity operating in Canada, the dataset includes detailed information about the organization's finances, activities, and location. The T3010 is available to the public through the Canada Revenue Agency's website. It is used in this report to compare the allocation of provincial grants to registered charities located within Peel Region Municipalities to those in other municipalities.

The registered charities considered in this report are restricted to those that most commonly provide social services, including those coded for general assistance and community support. We have excluded charities that focus on religion, the arts and other areas that are not directly related to social services.

Local Health Integration Network (LHIN) Summary Report

In February of 2024, the Region of Peel's Health Information and Analytics team shared a summary report comparing per-capita provincial funding across the 14 LHINs in Ontario ([Region of Peel Strategic Policy and Performance Team, 2024](#)). Though the report itself is not publicly available, the figures it includes are drawn from various annual reports published by Ontario Home and Community Care Support Services ([Ontario Home and Community Care Support Services, 2021](#)). This study relies on the figures in the summary report as a key source of information about provincial funding for health services in Peel Region.

School Board Financial Reports

School board financial reports record detailed information about the revenues, expenditures, assets, and liabilities of each school board in Ontario. They are submitted annually by each school board to the province, and are available to the public through the Ontario Open Data Portal ([Ontario Ministry of Education, 2024](#)). In this study, the 2023-24 financial report is used to compare provincial funding for education across Ontario school boards.

Ontario Nonprofit Network State of the Sector Survey

In 2020, the Ontario Nonprofit Network (ONN) began conducting an annual survey of nonprofit organizations in the province. The survey collects data on the financial health, capacity, and impact of the sector, and is used to inform policy and advocacy efforts. The survey itself is not publicly available, but the ONN publishes an annual report ([Ontario Nonprofit Network, 2023b](#)) and a detailed set of summary statistics with a variety of cross-tabulations ([Ontario Nonprofit Network, 2023a](#)).

This report uses those summary statistics to describe the relative financial health of the non-profit sector in Peel compared to other regions in the province. While the regional categories used in the survey do not align perfectly with municipal boundaries, Peel, Toronto, York, Durham, Halton, Ottawa, and Niagara are each treated as separate regions. Direct transfers from provincial and federal governments to nonprofits comprise a significant source of social service funding across Canada, so the financial reality of the nonprofit sector is a critical aspect of the overall funding picture.

The results of this analysis are limited by the specificity and reliability of the data collected by the ONN.² The information presented in the summary tables describes organizational financial health in very broad terms and does not provide a detailed breakdown of funding sources or uses. Notably, the survey's voluntary response sampling method is especially vulnerable to non-response bias, and so can't be taken as representative of the sector as a whole. To mitigate the risks posed by these limitations, our interpretation of these results is cautious.

Municipal Boundary Files

The Ontario GeoHub is a repository of geospatial data maintained by the province of Ontario ([Ontario Ministry of Municipal Affairs and Housing, 2024](#)). It includes authoritative boundary files for Ontario municipalities, which are used in the report to link FIR data to geographic areas, and then subsequently to other datasets like Census Profiles.

² These limitations are understandable given the survey's purpose and the resources available to the ONN. They are described in plain terms here to ensure that the reader understands the context in which the results are presented.





Funding Analysis

Funding for social services flows from the province and municipal taxpayers to its end users through a variety of channels. This report focuses on four of them, which combine to represent most of the relevant social services funding in Ontario:

- Municipal services (including those coordinated by public health units and district social services administration boards);
- Grants to nonprofit service providers (registered charities);
- Payments to English-language public and Catholic school boards; and
- Payments to Local Health Integration Networks (LHINs).

Before estimating the total funding gap for Peel Region Municipalities by combining the gaps in each channel, we derive annual per-capita and total gaps for each channel separately.

Deriving the Gaps

The specific methods used to derive the gap vary by funding channel because of differences in the data sources and the nature of the services provided. However, the presentation of the gaps below is consistent in the following ways:

- All amounts and gaps are presented in 2022 constant dollars to account for inflation.
- Ontario averages are calculated as population-weighted averages of the relevant figures for all municipalities in Ontario with populations over 50,000.
- Upper and lower-tier municipalities are combined in the analysis to ensure that the figures are representative of the entire region, and not affected by the specific structure of the Region's local government. A 'municipality' for the purposes of this analysis is either a single-tier municipality or an upper-tier municipality and the lower-tier municipalities within it combined.

Municipal Services

The per-capita gap in provincial support for municipal services is calculated as the difference between the average per-capita provincial support for Peel Region Municipalities and the average per-capita provincial support for all municipalities in Ontario with populations over 50,000.

Table 2 includes, for each year of FIR data used in the analysis, the per-capita support Peel Region Municipalities received from the province for municipal social services, the Ontario average, the gap between them, the population of Peel Region Municipalities, and the resulting total gap. For the list of municipal services classified as 'Social' in this analysis, see Table 9.

Table 2: Municipal Services (Social)

Year	Provincial Support per Capita			Peel Population	Total Gap
	Ontario Average	Peel	Gap		
2015	\$549	\$379	-\$170	1,443,000	-\$245,773,208
2016	\$541	\$394	-\$147	1,438,000	-\$211,109,009
2017	\$567	\$413	-\$154	1,479,000	-\$228,215,784
2018	\$617	\$469	-\$148	1,484,400	-\$218,967,654
2019	\$597	\$451	-\$146	1,495,000	-\$218,121,303
2020	\$595	\$441	-\$154	1,501,600	-\$230,621,215
2021	\$560	\$466	-\$94 ³	1,515,556	-\$142,369,604
2022	\$578	\$430	-\$148	1,515,556	-\$224,008,445
Average (2015-22)	\$576	\$431	-\$145	1,484,014	-\$214,898,278

Table 2 shows that—over the study period—residents of Peel Region Municipalities received an annual average of \$145 less per-capita support from the province for municipal social services than the average across residents of municipalities in Ontario with populations over 50,000. That per-capita gap translates to a total gap of \$214,898,278 annually.

Table 3 presents the same figures as Table 2, but for municipal services classified as ‘Core’. For the list of ‘Core’ services used in this analysis, see Table 9. The population-weighted average per-capita and total gaps, shown in the bottom row of the table, correspond to the figures in the “Municipal Services (Core)”, and “Municipal Services (Social)” rows of Table 7.

Table 3: Municipal Services (Core)

Year	Provincial Support per Capita			Peel Population	Total Gap
	Ontario Average	Peel	Gap		
2015	\$108	\$25	-\$83	1,443,000	-\$119,887,848
2016	\$92	\$25	-\$66	1,438,000	-\$95,347,862
2017	\$75	\$32	-\$42	1,479,000	-\$62,583,241
2018	\$84	\$46	-\$38	1,484,400	-\$56,049,623
2019	\$90	\$38	-\$53	1,495,000	-\$79,019,744
2020	\$101	\$72	-\$30	1,501,600	-\$44,911,416
2021	\$114	\$32	-\$82	1,515,556	-\$124,750,525
2022	\$107	\$33	-\$74	1,515,556	-\$112,018,567
Average (2015-22)	\$97	\$38	-\$59	1,484,014	-\$86,821,103

This analysis indicates that—over the study period—Ontario funded core municipal services in Peel Region Municipalities at a rate \$59 per capita below the provincial average, resulting in a total annual average gap of \$86,821,103.

³ Between 2020 and 2021, the social services gap shrank. Most of that change came from health services, where provincial funding to Peel increased more than average, General Assistance, where provincial funding to Peel decreased less than average, and Social Housing, where provincial funding to Peel increased, while average provincial funding decreased. The directional inverse happened between 2021 and 2022, where provincial funding for social housing, health, and general assistance all fell more in Peel than elsewhere in Ontario.



Nonprofit Services

The per-capita gap in provincial support for nonprofit services is derived from 2021 T3010 data for registered charities in Peel Region Municipalities. Grants to nonprofits are provided directly by the province, and indirectly through municipal service managers across Ontario. This analysis includes only the grants that are provided directly by the province, to avoid the risk of double-counting expenditures reflected in the FIR. As in the analysis of municipal services, municipalities with populations lower than 50,000 are excluded from the calculation of the overall average. For the list of nonprofit services included in this analysis, see Table 12.

Table 4 shows the per-capita and total gaps in provincial support for nonprofit services in Peel Region Municipalities.

Per capita and total gaps represented in Table 4 populate the corresponding rows in Table 7.

Table 4: Nonprofit Services (2021)

Channel	Provincial Support per Capita			Peel Population	Total Gap
	Ontario Average	Peel	Gap		
Nonprofit Services (GA + CS)	\$435	\$178	-\$258	1,515,556	-\$390,474,392

This analysis shows that—in 2021—the province provided \$258 less per-capita support for nonprofit social services in Peel Region Municipalities than the average across all Ontario municipalities with populations over 50,000, resulting in a total gap of \$390,474,392.

Local Health Integration Networks (LHINs)

LHINs serve a variety of functions in the province. This analysis focuses on the provincial funding they receive for community mental health and addictions and community support services, the two main locally delivered services they provide. The per-capita gap in provincial support for LHINs is a population-weighted annual average (2017–2020) of the difference in per-capita funding received by the LHINs that serve Peel Region Municipalities (Central West and Mississauga Halton) and the combined per-capita funding received by all LHINs. The total gap is calculated by multiplying the per-capita gap by the average population of Peel Region Municipalities during the period. Table 5 provides these intermediate figures.

Table 5: Local Health Integration Networks

Year	Provincial Support per Capita			Peel Population		Total Gap
	Ontario Average	Peel	Gap	LHIN	Municipalities	
2017	\$142	\$78	-\$64	2,251,190	1,479,000	-\$94,082,311
2018	\$147	\$79	-\$67	2,298,213	1,484,400	-\$99,741,453
2019	\$149	\$83	-\$66	2,343,031	1,495,000	-\$98,535,605
2020	\$152	\$87	-\$64	2,385,647	1,501,600	-\$96,611,382
Average (2017-20)	\$147	\$82	-\$65	2,319,520	1,490,000	-\$97,246,029

The “Average (2017–20)” row in Table 5 corresponds to the figures in the “Local Health Integration Networks” row of Table 7. Per capita annual averages are population-weighted using the combined populations of the Central West and Mississauga Halton LHINs. The combined geography of the Central West and Mississauga Halton LHINs extends meaningfully beyond the boundaries of Peel Region Municipalities. The “Total Gap” column in Table 5 can be thought of as Peel Region Municipalities’ proportional share of the gap in provincial support for the LHINs that serve the broader region.

This analysis shows that—from 2017 to 2020—the LHINs that serve Peel Region Municipalities received an average of \$65 less per-capita support from the province than the average across all LHINs in Ontario. For the combined LHINs, this per capita gap totaled \$155,067,055 annually, of which Peel’s proportional share (by population) was \$97,246,029.



School Boards

Table 6 shows the derivation of total and per-capita gaps in provincial support for the two English-language school boards that serve Peel Region Municipalities. The smallest category of school boards—those with enrolment under 22,000 pupils—is excluded from the analysis. The total gap is calculated by multiplying the per student gap by the board’s average daily enrolment. The per-capita gap is calculated by dividing the total gap by the population of Peel Region Municipalities.

Table 6: School Board Funding (2023-24)

Board Type	\$ Per Student			Avg. Daily Enrolment		Total Gap	Peel Pop.	Gap PC
	Ontario	Peel	Gap	Ontario	Peel			
Public	\$8,988	\$8,606	-\$382	1,215,322	148,402	-\$56,677,483	1,515,556	-\$37
Catholic	\$9,940	\$9,625	-\$315	385,237	71,040	-\$22,386,374	1,515,556	-\$15

Table 6 shows that—in 2023-24—the province provided hundreds of dollars less per student to both of the English-language school boards that serve Peel Region Municipalities than the average across all English-language school boards with enrolment of at least 22,000 pupils in Ontario. The total gap for public and Catholic school boards combined is \$79,063,857, meaning that Peel Region Municipalities received \$52 less per-capita provincial support for English-language education than the average across Ontario.

Combined Gap

Table 7 shows the annualized difference between provincial funding for Peel Region Municipalities and the Ontario average. Negative numbers in the “Per Capita Gap” column indicate that Peel Region has received less annual per-capita support from the province than the Ontario average, while positive numbers indicate that it has received more. The “Annualized Total Gap” column multiplies the corresponding “Per Capita Gap” by the average population of Peel Region Municipalities over the time frame of the source data to derive an estimate of the amount of funding required to close the gap.

As the uniformly negative values in Table 7 show, Peel Region Municipalities receive less per-capita support than the Ontario average across all channels.⁴

Table 7: Provincial Funding Gaps for Services in Peel Region

Channel	Per Capita Gap ⁵	Annualized Total Gap
Municipal Services (Core) ⁶	-\$59	-\$86,821,103
Municipal Services (Social)	-\$145	-\$214,898,278
Nonprofit Services (General Assistance and Community Support)	-\$258	-\$390,474,392
Local Health Integration Networks (LHINs)	-\$65	-\$97,210,748
Public School Boards ⁷	-\$37	-\$56,677,483
Roman Catholic Separate School Boards	-\$15	-\$22,386,374
Total⁸	-\$578	-\$868,468,378

⁴ For municipal services and local charities, selected municipalities are limited to municipalities with populations over 50,000. For school board funding, selected school boards are limited to those with enrolment over 22,000 pupils.

⁵ Per capita and total gaps are presented in 2022 constant dollars.

⁶ This row captures funding for services classified as ‘Core Services’ in Table 8. The decision to include core services in this table was made to account for the dependence of social services on other municipal services, and to mitigate potential issues stemming from varying accounting practices across municipalities.

⁷ For public and Catholic school boards, the per-capita gap is calculated as the per student gap, multiplied by the number of students in the board, divided by the population of Peel Region Municipalities. This approach results in a fairer comparison, since – relative to its population – Peel’s School Boards serve a much higher volume of students (145 per 1,000 residents) than the Ontario average (108 per 1,000 residents).



Table 7 indicates that the provincial government provided an average of \$578 less per-capita support for social services and core municipal services in Peel Region Municipalities than the average across all Ontario municipalities with populations over 50,000, representing a cumulative gap of \$868,468,378 annually.

Though the total gaps are substantial, they are not the only analysis needed to confirm that Peel Region's social services are underfunded. The remainder of this section explores the gaps in more detail by unpacking the intermediate figures underlying Table 7, examining trends over time, and comparing Peel Region to other large municipalities.

⁸ Average per-capita support is calculated differently for each channel, on the basis of data representing different time periods, so the figures are not literally comparable. This row is included to provide a sense of the overall magnitude of the gap in provincial and municipal support for social services in Peel Region.



Trends over Time

Figure 1 shows the per-capita funding for municipal social services in Peel Region and the Ontario average from 2015 to 2022. Over the course of that time frame, municipal social services in Peel Region have consistently received less per-capita support from both the province than the Ontario average. A slight increase in provincial support per-capita for social services in Peel Region (\$36) from 2015 to 2022 roughly matches the increase in the Ontario average (\$37).

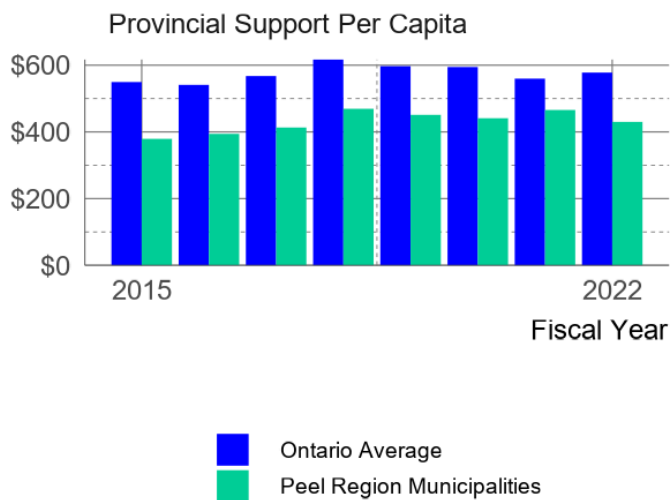


Figure 1: Per-capita Funding (Social)

The resulting trend in per-capita funding gaps is shown in Figure 2, where the per-capita gap in provincial support remained relatively stable.

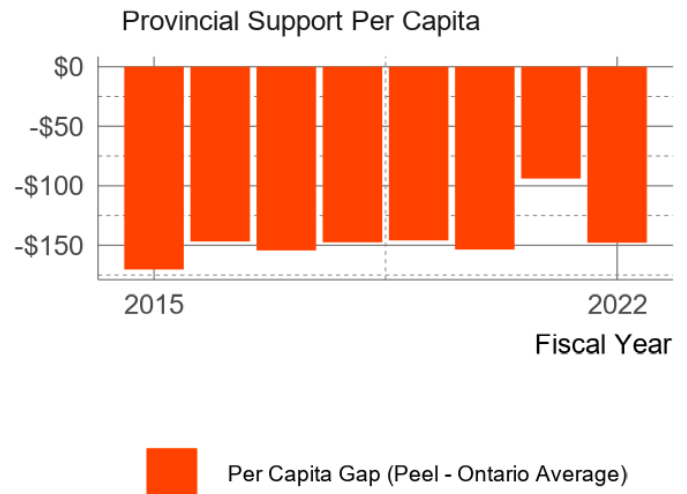


Figure 2: Per-capita Funding Gap (Social)

As shown in Table 5, the per-capita gap in provincial support for LHINs also remained quite stable between 2017 and 2020, ranging between \$64 and \$67, close to the average of \$65.

Key Comparators

To enrich the analysis developed above, we compare Peel Region Municipalities directly to their closest peers: the seven other municipalities in Ontario with populations over 500,000: Toronto, Ottawa, Hamilton, York, Durham, Waterloo, and Halton.

Municipal Social Services

Over the 2015-22 period, Peel Region ranked sixth in average per-capita provincial support for municipal social services. Looking at only the most recent year of available FIR data (2022), Figure 3 shows that Peel Region Municipalities ranks eighth in per-capita provincial support. This analysis suggests that, when compared with other large municipalities in Ontario, Peel Region was relatively underfunded by the province in 2022.

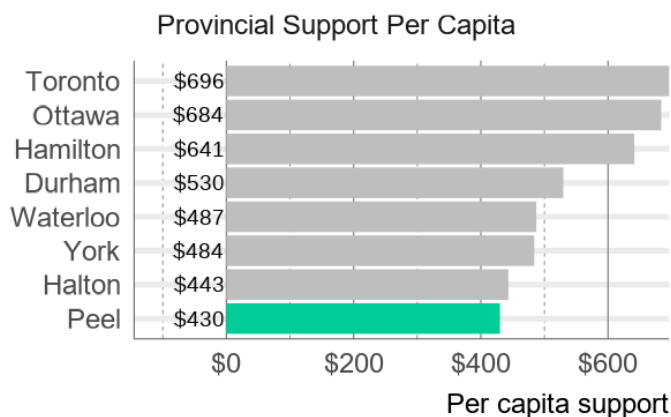


Figure 3: Municipal Social Services (2022)

This suggests that the gap in provincial support for municipal social services in Peel Region Municipalities has widened over time.

Nonprofit Services

Figure 4 compares the per-capita provincial support received by nonprofit service providers in Peel Region to that received by nonprofits in the same set of comparator municipalities.

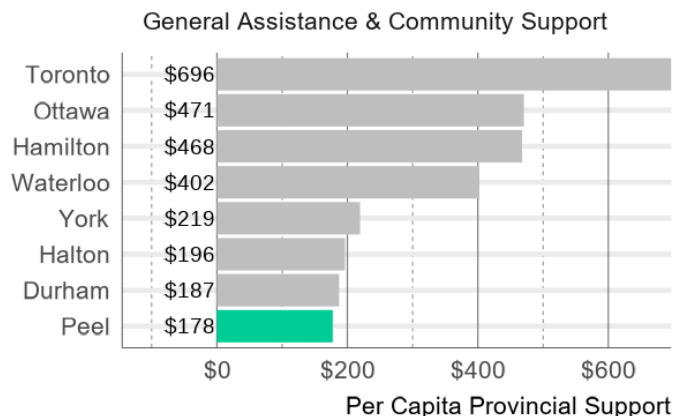


Figure 4: Nonprofit Services (2021)

Within this group, Peel Region ranked eighth in per-capita provincial support for nonprofit service providers in 2021. General Assistance and Community Support service providers in Peel Region Municipalities received less than half the per-capita support received by similar nonprofits in Toronto, Ottawa and Hamilton.

LHIN Funding

Figure 5 compares the 2017-2020 annual average per-capita provincial support for health services delivered by LHINs that serve Peel Region Municipalities with the other LHINs in Ontario, and the Ontario average for all LHINs.

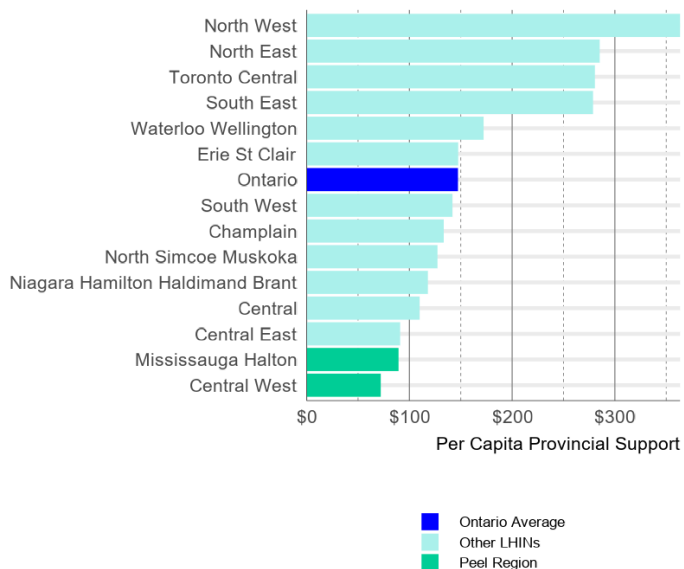


Figure 5: LHIN Funding (2017-20)



On average, over the period between 2017 and 2020, the two LHINs that serve Peel Region Municipalities received the least and second least annual per-capita provincial support for health services of any LHIN in Ontario—trailing comparable communities by a considerable margin.

School Boards

Figure 6 compares the per-student provincial support for Peel District School Board and Dufferin Peel Catholic School Board with that received by the school boards associated with the same set of comparator municipalities identified above.

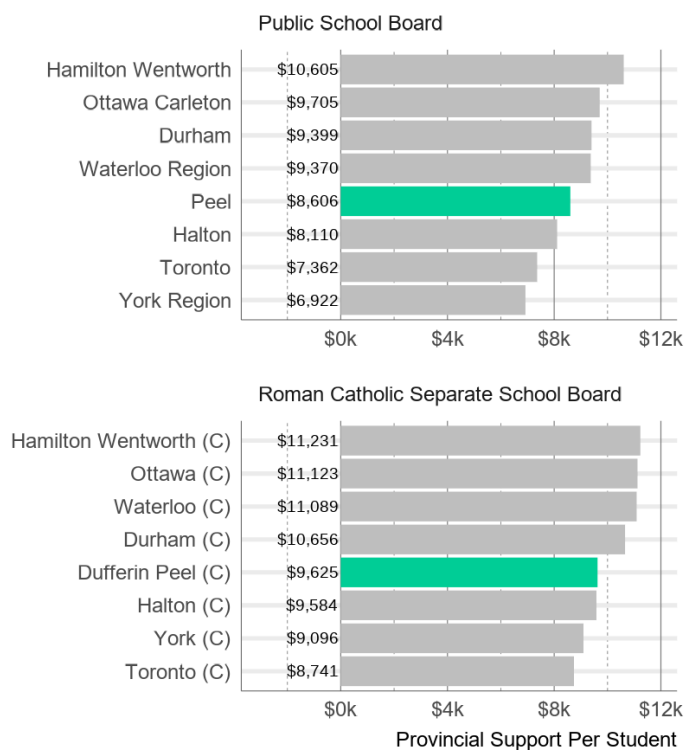


Figure 6: School Boards (2023–24)

In this field of eight, Peel’s English-language school boards received middle-of-the-pack per-student provincial support in 2023-24, both ranking fifth within their respective categories, and falling below the average for the comparator group. In contrast to the other comparisons in this section, Toronto’s school boards received the least per-student provincial support.





Outcomes

The analysis presented thus far supports the case that, at least compared to those in other large municipalities in Ontario, social services in Peel Region Municipalities are underfunded by the province. It also suggests that the extent of that underfunding increased between 2015 and 2022. This section explores what the available data can tell us about the consequences of the current funding situation.

The limited scope of the data available for this analysis means that the conclusions drawn here below are necessarily cautious and uncertain. However, the evidence we can draw on suggests that Peel Region’s nonprofit service providers could be experiencing negative consequences, and that the burden borne by municipal taxpayers in the Region is increasing.

Self-reported Nonprofit Sector Financial Health

The annual ONN *State of the Sector* survey (Ontario Nonprofit Network, 2023a) provides a self-reported high-level snapshot of the financial health of a volunteer sample of non-profit organizations in Ontario. Using ONN’s summary tables, we derive three key indicators for Peel Region and Ontario as a whole, in 2021 and 2023:

- **Provincially funded:** the percentage of organizations that report provincial funding as their primary source of revenue;
- **Under three months of reserves:** the percentage of organizations that report having under three months of operating reserves;
- **Predicts worse financial future:** the percentage of organizations that report expecting their financial situation to worsen in the future.

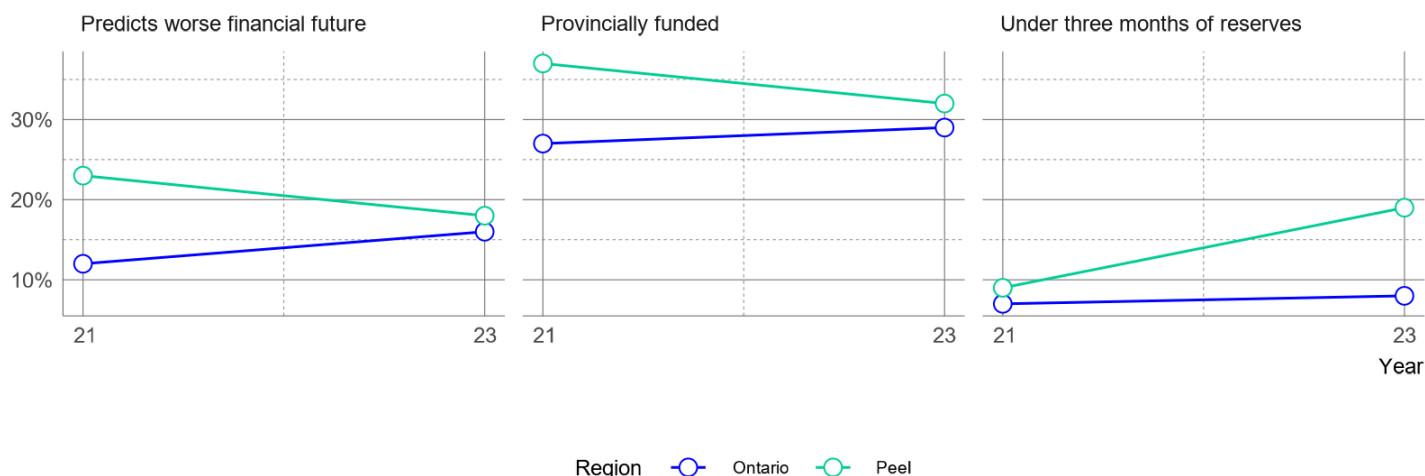


Figure 7: ONN Key Indicators

The generalizability of these results is limited by the fact that the survey’s sample is self-selected, which introduces non-sampling error into the results that isn’t readily quantifiable. With that caveat in mind, Figure 7 shows that, at least for state-of-the-sector respondents, non-profit organizations in Peel Region are less financially sustainable and more pessimistic about their future financial health than the average across the province. It also suggests that fewer of them are able to rely on the provincial government as their primary source of funding.



This suggests that the gap in provincial support for nonprofit service providers in Peel Region identified in the previous section could very well be having negative consequences for the organizations that provide those services. The jump between 2021 and 2023 in the percentage of organizations that report being financially unsustainable is particularly concerning, as it suggests that the full impact of the funding gap on non-profit service delivery in Peel Region has yet to be felt.

Municipal Contributions

If social services in Peel Region Municipalities are underfunded by the province, we could see that reflected in additional costs borne by local property taxes and municipal user fees. The trend in municipal contributions to municipal social services from 2015 to 2022 is shown in Figure 8, which shows that—in the context of the persistent gap reported above—municipal contributions to municipal social services in Peel Region Municipalities increased \$138 from \$605 per-capita in 2015 to \$743 per-capita in 2022, after adjusting for inflation.

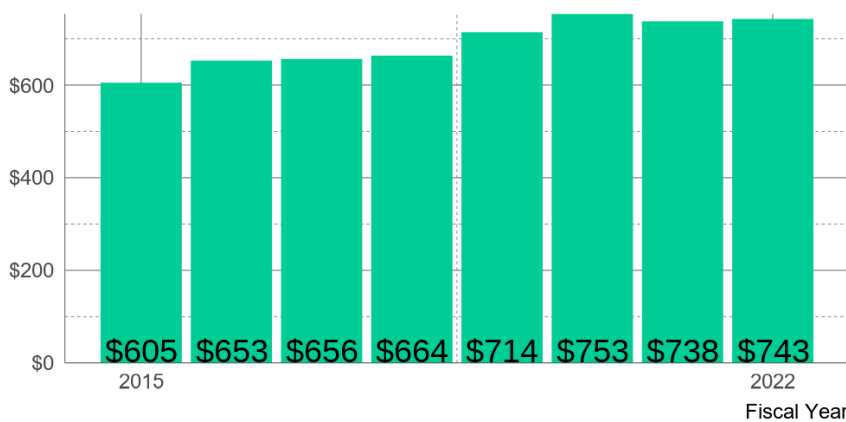


Figure 8: Municipal Contributions to Municipal Social Services (2015–22)

Municipal contributions increased at a faster rate than provincial support, which grew little over the study period (see Figure 1). As a result, the share of social service costs borne by municipal taxpayers in Peel Region Municipalities increased.





Discussion

The analysis presented in this report confirms that Peel Region Municipalities receive less per-capita support for social services from the province than the Ontario average across all channels by which the province funds social services. However one might approach the issue of closing or narrowing the gap, its magnitude and persistence supports Peel Region's long-standing case that its residents are not receiving an equitable allocation of provincial support for social services.

Evidence of the Funding Gap

Services in Peel Region Municipalities Lag Far Behind the Provincial Average

Compared to the Ontario average for municipalities with populations of at least 50,000, Peel Region Municipalities have received an estimated \$578 less provincial support per-capita per year for the services covered in this report. Raising the per-capita provincial support for Peel Region Municipalities to the observed Ontario average level would require an additional \$868 million in annual funding.

Nonprofit and Municipal Services Face the Largest Gaps

Per-capita provincial support is lower in Peel Region Municipalities than the Ontario average across all channels. Most of the gap (\$390 million) is driven by lower per-capita support for general assistance and community support services provided by nonprofit organizations in Peel Region Municipalities. The next largest contributor is municipal social services, where the total gap is \$214 million.

Peel Receives Less Support than Comparable Municipalities

Among the eight municipalities with populations over 500,000, Peel Region ranked last in per-capita provincial support across all categories except for publicly funded English-language schools, where it ranked fifth. In alignment with the overall gaps, the magnitude of Peel Region's deficit in per-capita provincial support is most acute in health services provided by nonprofits.

In Comparable Municipalities, the Gap is Shrinking; In Peel, it Remains the Same

The gap in per-capita provincial support for municipal social services remained relatively stable over the 2015–2022 period in Peel Region Municipalities. However,

among the eight key comparator municipalities, Peel Region was the only one that did not see a substantial increase in per-capita provincial support for municipal social services over that period.

Consequences of the Funding Gap

The available data suggest that the gap in provincial support for social services in Peel Region Municipalities is having negative consequences for the organizations that provide those services, and that the burden borne by municipal taxpayers in the Region is increasing.



Limitations

This study brings together a wide variety of data sources. Each of these data sources brings its own idiosyncrasies, which in turn introduce limitations to the analysis. We are confident in the conclusions drawn in this report, but the following limitations should be kept in mind when interpreting the results.

Scope of Nonprofit Services Analysis

The analysis of nonprofit services excludes many service providers that receive provincial funding and provide services in Peel Region Municipalities, but whose scope of services extends beyond those classically understood as social services (e.g. religious institutions, arts organizations) or whose geographic scope of service delivery (e.g. hospitals, universities) extends beyond the boundaries of Peel Region Municipalities.

Sensitivity analysis indicates that the exclusion of these organizations—particularly hospitals—decreases the magnitude of the gap in per-capita provincial support for nonprofit services in Peel Region Municipalities. This suggests that the gap in provincial support for nonprofit services in Peel Region Municipalities presented in this report is a conservative estimate, and that the true figure is likely to be greater in magnitude.

Currency of LHIN Funding Analysis

The data used to calculate the per-capita gap in provincial support for LHINs is from 2017 to 2020. The LHIN network's restructuring under Ontario Health in 2021 may have changed the distribution of funding across the province, so the gap in per-capita support for LHINs may have changed since 2020.

Imprecision of Forward Geocoding

To efficiently assign T3010 data to municipalities, we use forward geocoding to associate postal codes with representative points. This method is inherently imprecise, as postal codes can cover large areas, and the representative points may not fall within the boundaries of the municipality with which the postal code should be associated. The potential error introduced by this method affects the precision of our analysis of nonprofit services.

Access to Outcomes Data

The examination of the consequences of the funding gap is limited by the availability of outcomes data. The ONN *State of the Sector* survey provides a high-level snapshot

of the financial health of a volunteer sample of non-profit organizations in Ontario, but the generalizability of the results is limited by the self-selected nature of the sample. The complexity of municipal funding structures makes it difficult to draw direct connections between provincial funding gaps and municipal contributions.

Quantifying and Adjusting for Variations in Need

The analysis presented in this report does not account for variations in the need for social services across municipalities. The assumption that the need for social services is uniform across municipalities with populations over 50,000 is unlikely to hold in practice. An analysis that accounts for variations in need would provide more precise estimates of the funding gaps faced in Peel Region Municipalities.

Recommendations for Further Research

The limitations of this study suggest several avenues for further research.

Needs Assessment

A framework for assessing municipal needs for social services could be developed to account for variations in need across municipalities. This would allow for a more precise comparison of the funding gaps faced by Peel Region Municipalities and other municipalities in Ontario.

Enriched Outcomes Analysis

The consequences of the funding gap for social services in Peel Region Municipalities could be explored in more detail by examining a wider range of outcomes data. This could include data on the quality and availability of services and the financial health of service providers.

Detailed Service-level Analysis

The analysis of funding gaps by service could be enriched by examining the specific services that are most affected. This would provide a more detailed picture of the nature of the funding gap and the specific areas in which additional funding is needed.





Appendix A: Methodology

Software

The analysis presented in this report was conducted using R (R Core Team, 2021). Data preparation and visualization were conducted using the tidyverse family of packages (Wickham et al., 2019). For geospatial analysis, this study relied on the sf package (Pebesma, 2018).

Preparing FIR Data

The Financial Information Return (FIR) is the primary source of data for this report. From it, we draw information about the costs of services in municipalities across Ontario, and the funding that supports them. We also use the FIR to supply annual estimates of municipal population and workforce.

Attributing Expenses

We use data from three of the 26 schedules in the SLC:

- **40 - Consolidated Statement of Operations: Expenses** classifies total operating expenses by service line.
- **51A - Consolidated Schedule of Tangible Capital Assets by Function** classifies capital investments by service.
- **51C - Consolidated Schedule of Tangible Capital Assets by Asset Class** classifies annualized capital costs by asset class.
- **12 - Grants & User fees and service charges** details the user fees, grants, and other revenue sources that offset the municipal expense of each service.

Together, these schedules combine to offer a comprehensive view of the total operating and capital costs of social services in each municipality, along with the user fees, and federal and provincial grants that support them. Table 8 shows how we parse SLC codes to extract total expenses, provincial grants, federal grants, transfers from other municipalities, and user fees for each service.

Table 8: Expense Attribution

Payer	Expense	SLC Schedule	SLC Column
Total	Operating	40	11
		40	16
	Capital	51A	03
		51C	02
		51C	03
Ontario	Operating	12	01
	Capital	12	05
Canada	Operating	12	02
	Capital	12	06
Other Municipalities	Operating	12	03
	Capital	12	07
Users	Operating	12	04



Deriving Municipal Taxpayer Contributions

Total operating expenses for the purposes of this report are calculated to exclude amortization. To achieve this for each functional category, we subtract the sum of schedule 40, column 16 from the sum of schedule 40, column 11, as shown in Equation 1.

$$\text{Total[Operating][Service]} = \sum_{L \in S} \text{SLC40C11}_L - \text{SLC40C16}_L \quad (1)$$

Total capital investments by a municipality for a given service are calculated as the sum of schedule 51A, column 3 and schedule 51C, column 2 less schedule 51C, column 3. Equation 2 describes this calculation in more detail.⁹

$$\text{Total[Capital][Service]} = \sum_{L \in S} \text{SLC51AC03}_L + \text{SLC51CC02}_L - \text{SLC51CC03}_L \quad (2)$$

Where S is the set of SLC lines associated with Service

The FIR data don't directly specify the costs borne by municipal taxpayers. Equation 3 shows how we calculate them. Once we have calculated the share of operating and capital costs borne by each municipality for each service, we drop the total costs to avoid double-counting.

$$\begin{aligned} \text{Taxpayers[Operating][Service]} &= \text{Total[Operating][Service]} - \sum_{p \in P} p[\text{Operating}][\text{Service}] \\ \text{Taxpayers[Capital][Service]} &= \text{Total[Capital][Service]} - \sum_{p \in P} p[\text{Capital}][\text{Service}] \end{aligned} \quad (3)$$

Where P is the set of payers {Ontario, Canada, Other Municipalities}

In this report, municipal taxpayer contributions include both property taxes and user fees.

For each payer, Equation 4 shows how we calculate a total expense for each service by summing the service's capital and operating costs.

$$\text{Total[Payer][Service]} = \text{Total[Payer][Operating][Service]} + \text{Total[Payer][Capital][Service]} \quad (4)$$

Classifying Services

Entries in the relevant schedules are attributed to a specific service by a four-digit "Line" in the SLC code. As part of preparing the research dataset, we filter the FIR data to avoid double-counting and aggregate lines that represent granular aspects of the same domain into a single category.

Some lines in the raw FIR data total entries from multiple other lines, so we must be careful to avoid counting those lines more than once when aggregating the data. For example, the FIR line 1499 corresponds to "Social Housing", which totals expenses and revenues related to public housing (1410), cooperative and nonprofit housing (1420), rent supplements (1430), and other social housing expenses and revenues (1498). In this case, we only include the total expenses and revenues from 1499 in our analysis.

Table 9 shows how we have aggregated and categorized SLC lines into the services and service categories that will be used in the analysis.

⁹ In consultations with the Peel finance team, we discovered that donated capital assets are reflected in schedules 51A and 51C as municipal investments, so Equation 2 aggregates them with other capital costs. The FIR totals donated assets in schedule 53, but does not categorize them by functional classification, so we are unable to separate them from other capital costs. The interpretive implications of this limitation are discussed in the limitations section.



Table 9: Services and Service Categories by SLC Line

Service Category	Service	Description	SLC Lines
Core	Protection	Fire, Police, Corrections, Bylaw, Emergency Measures	0499
			0611
			0612
			0613
			0614
	Transportation	Roads, Parking, Traffic, Airports	0621
			0622
			0640
			0660
			0698
Transit	Public Transit	0631	
		0632	
Environmental	Water, Sewer, Waste, Conservation	0899	
Planning	Zoning, Development, Heritage	1899	
Administration	Administration Subtotal	0299	
		Other	1910
Social	Public Health	Hospitals, Paramedics, Health Programs	1099
	General Assistance	Social Assistance, Other Family Services	1210
			1298
	Senior Support	Long term Care, Municipal Programs, Subsidies	1220
	Childcare	Public Daycare, Daycare Subsidies	1230
	Social Housing	Public Housing, Rent Supplements, Nonprofit Housing	1499
Recreation and Culture	Parks, Libraries, Museums, Festivals	1699	

Assessing Alignment with Peel Region Internal Data

Members of Peel Region's finance team – consulted for this report – confirmed that the FIR is the only comprehensive, standardized source of data on municipal finances across Ontario, but noted that the information should be used with caution, as it is self-reported and accounting practices can vary from municipality to municipality, making detailed comparisons difficult. The Blueprint team shared draft analysis materials with the Peel finance team to ensure that (1) the results specific to the Region at least roughly match their internal analysis, and (2) that the interpretation of those results is acceptable, given the complex nature of municipal funding allocation.

The three figures below summarize Peel Region's spending and revenue as they are represented in the FIR data. For the first two, we expect the figures to closely match the Region's internal analysis. If the total spending and provincial grants pictured are significantly different from the Region's internal analysis, we will investigate the source of the discrepancy. For the third figure, which shows spending by service, we are less concerned with precise alignment, and more concerned with general plausibility.



Figure 9 shows the total spending in Peel Region divided by cost category. Assuming the accuracy of the FIR data and the correctness of our interpretation, the total, operating, and capital costs pictured should closely approximate the Region’s internal analysis.

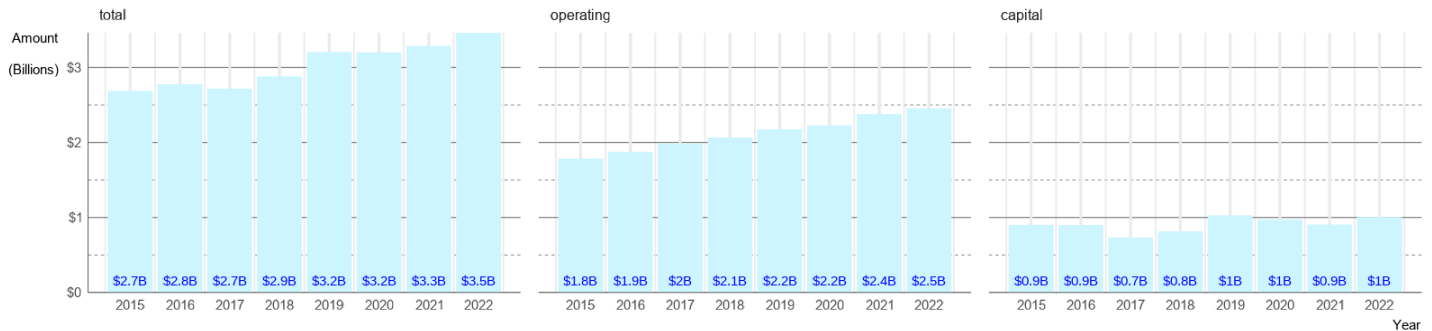


Figure 9: Spending in Peel Region by Cost Category

Figure 10 shows the grants Peel Region receives from the province, divided according to the same cost categories. Total municipal spending from the previous figure is included for reference. As with the previous figure, we expect the provincial grants pictured to be quite close to the Region’s internal assessment.

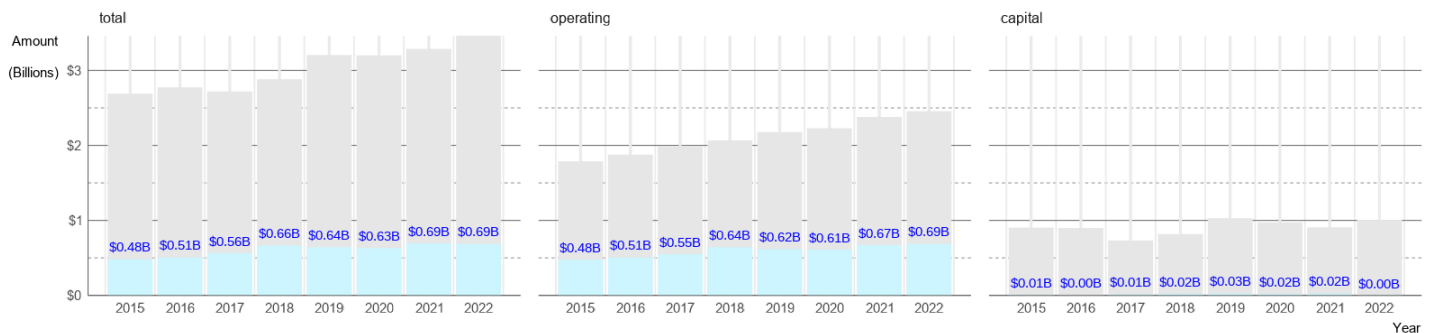


Figure 10: Provincial Grants to Peel Region by Cost Category

Extracting Summary Statistics

The annual summary statistics extracted from the FIR data are pictured in Table 10.



Table 10: FIR Summary Statistics

Statistic	SLC Schedule	SLC Column	SLC Lines
Population	02	01	0040
Households	02	01	0041
Youth Population	02	01	0042
Full-time Employees (Total)	80A	01	0399
			0220
			0320
			0227
			0327
			0228
			0328
			0229
			0329
Full-time Employees (Social Services)	80A	01	0230
			0330
			0235
			0335
			0240
			0340
			0245
			0345
			0250
			0350

Adjusting for Inflation

The FIR data span several years, so we adjust the data to 2022 constant dollars using the annual average Consumer Price Index (CPI) for all items in Ontario ([Statistics Canada, 2024](#)).

Aggregating Lower and Upper-Tier Municipalities

The FIR data are reported for each municipality in Ontario. To make upper-tier municipalities like the Region of Peel comparable to single-tier municipalities, we aggregate the data for the upper-tier and lower-tier municipalities in each region. For each upper-tier municipality, this process involves summing each line item in the FIR data for the upper-tier municipality and all of the lower-tier municipalities within its boundaries.

Per-capita Calculations

To normalize the data for comparison, we calculate per-capita figures for each municipality, for each service, for each funding source and for each year in the data by dividing the given total amount by the population of the municipality, as reported in the FIR data.



Deriving Ontario Averages

We calculate Ontario averages for each per-capita quantity of interest by filtering the FIR data to include only municipalities with populations over 50,000, and then taking the population-weighted mean of the relevant datum.

$$X[\text{Ontario}] = \frac{\sum_{m \in M} X[m] \cdot \text{Pop}[m]}{\sum_{m \in M} \text{Pop}[m]}$$

where $X[m]$ is a given per-capita amount for municipality m , (5)

$\text{Pop}[m]$ is the population of municipality m ,

and M is the set of municipalities with $\text{Pop}[m] \geq 50,000$

Deriving Funding Gaps

The per-capita funding gap, shown in Equation 6, is then calculated as the difference between the per-capita amount for Peel Region Municipalities and the Ontario average.

$$X[\text{Gap}] = X[\text{Peel}] - X[\text{Ontario}] \quad (6)$$

The total funding gap, shown in Equation 7, is calculated as the product of the per-capita gap and the population of Peel Region Municipalities.

$$Y[\text{Gap}] = X[\text{Gap}] \cdot \text{Pop}[\text{Peel}] \quad (7)$$

where $Y[\text{Gap}]$ is the total gap corresponding to the per-capita $X[\text{Gap}]$

In this case, where per capita and total funding gaps use the same population data, the indicated approach to calculating the total gap may seem circuitous. However, the separation of the two calculations is intended to make the process more transparent and to facilitate the reuse of the per-capita gap calculation in other contexts, where the per-capita gap and total gap may be calculated using different population data.

Preparing School Board Finance Reports

The School Board Finance Reports (SBFRs) are the primary source of data for the analysis of school board funding (Ontario Ministry of Education, 2024). For each school board, the SBFR provides a detailed breakdown of the board's revenue and expenses, as well as the number of students enrolled in the board.

This study draws a combination of metadata fields and financial reporting fields to construct the research dataset.

Fields Extracted for Analysis

The metadata fields used in the analysis are identified by the value of the Area column in the source data: Board Language, Board Size, Board Sector

Table 11 lists the financial reporting fields (identified by the Cell Name column in the source data) extracted from the SBFRs for the analysis.



Table 11: SBFR Finance Fields

Cell Name	Description
SC01100001C	Revenue from education property taxes
SC01100004C	Revenue from provincial legislative grants
SC01100007C	Revenue from other provincial grants
SC01100010C	Revenue from federal grants
SC01100025C	Total revenues
SC01100049C	Total expenses
SC13_00165C	Average daily enrolment

To construct the research dataset, we extract the metadata and financial reporting fields, reshape the data such that each row represents a school board and each column represents a field, and filter the data to include only English-language school boards.

Calculating Per-Student Funding

We calculate the per-student funding for each school board by dividing the total revenue by the average daily enrolment.

Deriving Ontario Averages

We calculate Ontario averages for each per-student quantity of interest by taking the average-daily-enrolment weighted mean of the relevant datum for all English-language school boards in Ontario with reported enrolment of at least 22,000 students.

$$Z[\text{Ontario}] = \frac{\sum_{b \in B} Z[b] \cdot \text{Enrolment}[b]}{\sum_{b \in B} \text{Enrolment}[b]}$$

$Z[b]$ is a given per-student amount for school board b ,

$\text{Enrolment}[b]$ is the average daily enrolment of school board b ,

and B is the set of English-language school boards with $\text{Enrolment}[b] \geq 22,000$

Deriving Funding Gaps

The per-student funding gap, shown in Equation 9, is then calculated as the difference between the per-student amount for each of Peel's English-language school boards and the Ontario average.

$$Z[\text{Gap}] = Z[b] - Z[\text{Ontario}] \forall b \in \{\text{Peel DSB, Durham Peel Catholic DSB}\}$$

where $Z[\text{Gap}]$ is the gap in a given per-student quantity

Total funding gaps are calculated as the product of the per-student gap and the average daily enrolment of the school board. Per-capita funding gaps are calculated by dividing the total funding gap by the population of Peel Region Municipalities.

$$Y[\text{Gap}] = Z[\text{Gap}] \cdot \text{Enrolment}[b] \forall b \in \{\text{Peel DSB, Durham Peel Catholic DSB}\}$$

$$X[\text{Gap}] = \frac{Y[\text{Gap}]}{\text{Pop}[\text{Peel}]}$$

where $Y[\text{Gap}]$ is the corresponding total gap, and

$X[\text{Gap}]$ is the corresponding per-capita gap



Preparing 2021 T3010 Data

Before data from the T3010 can be used in the analysis, we have to achieve the following processing goals:

1. Filter the data to include only relevant charity organizations;
2. Select relevant columns from the available datasets; and
3. Align municipality field with official Ontario boundaries (and the FIR data).

Filtering the data

For this report, a charity organization is relevant if it is located in Ontario and provides social services, and it reports on its sources of funding. Dropping charities *registered* outside of Ontario is straightforward, though it is possible that some charities *operating* in Ontario are registered elsewhere, and conversely that some charities registered elsewhere operate in Ontario. The data do not provide a way to distinguish between these cases, so we must accept some level of additional uncertainty in our analysis.

The data include a field for the charity's category code, a four-digit number that corresponds to a high-level category of the charity's activities.¹⁰ To identify charities that provide social services, we designate a relevant set of top-level category codes ([Canada Revenue Agency, 2021b](#)). Table 12 lists relevant category codes and divides them into service domains that will be used in the analysis.

Table 12: T3010 Category Codes Included in the Analysis

Domain	Category Code	Category
General Assistance	0001	Organizations Relieving Poverty
	0002	Foundations Relieving Poverty
Community Support	0155	Upholding Human Rights
	0160	Community Resource
	0210	Foundations (for community benefit)

Table 13 lists category codes that are not designated as social services for the purposes of this report.¹¹

¹⁰ Examples of category code values include 0001 for "Organizations Relieving Poverty", 0175 for "Agriculture", and 0100 for "Core Health Care"

¹¹ The education domain is excluded from the analysis because it includes a variety of organizations that do not provide social services, like private and religious schools. It also includes large institutions like universities and colleges, whose services aren't designed to specifically benefit their home communities.



Table 13: T3010 Category Codes Excluded from the Analysis

Domain	Category Code	Category
Religion	0030	Christianity
	0040	Islam
	0050	Judaism
	0060	Other Religions
	0070	Support of Religion
	0080	Ecumenical and Interfaith Organizations
	0090	Foundations Advancing Religions
Education	0010	Teaching Institutions
	0011	Support of schools and education
	0012	Education in the arts
	0013	Educational organizations not elsewhere categorized
	0015	Foundations Advancing Education
Arts	0190	Arts
	0215	National Association for the Support of the Arts (NASO)
Health	0100	Core Health Care
	0110	Supportive Health Care
	0120	Protective Health Care
	0130	Health Care Products
	0140	Complementary or Alternative Health Care
	0150	Relief of the Aged
Other	0014	Research
	0170	Environment
	0175	Agriculture
	0200	Public Amenities
	0180	Animal Welfare
	0214	Not Listed

Aligning Municipality Designation

The T3010 data are organized by registered charity, not by municipality.¹² To link the data to the FIR data, we use MapBox’s “forward geocoding” service to associate each charity with a latitude and longitude, then intersect that set of points with the Ontario municipal boundaries to assign each charity to a municipality (Mapbox, 2024). Geocoding postal codes is not a perfect solution, as postal codes do not always align with municipal boundaries, and can be quite large in rural areas. However, we are confident that the method is the best feasible solution for this analysis.

Deriving Gaps

For nonprofit services, funding gaps are calculated in a manner that mirrors the FIR analysis.

¹² While the data do include a field for the charity’s ‘city’, this field is neither aligned with official Ontario boundaries, nor is it internally standardized. The data are self-reported by the charities, and so include a wide variety of spellings, abbreviations, and geographic designations.



Processing LHIN Summary Reports

The Local Health Integration Network (LHIN) Summary Reports are the primary source of data for the analysis of health services funding ([Region of Peel Strategic Policy and Performance Team, 2024](#)). For each LHIN, the Summary Report provides total provincial funding for each of the LHIN's primary service domains, as well as the population of the LHIN, and the resulting per-capita amounts. As a result, the provided data don't require the same degree of preprocessing as the FIR, T3010, and SBFR data.

Deriving Gaps

The per-capita funding gap for Peel is derived by subtracting the population-weighted average per-capita funding for the Central West and Mississauga Halton LHINs from the population-weighted average per-capita funding for all LHINs in Ontario. As with the other analyses, the total funding gap is calculated as the product of the per-capita funding gap and the population of Peel Region Municipalities.





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